

## CLAIMS

1. A method for charging for services provided in a telecommunications network using an account management system having at least one first account class and a second account class for a service receiver, the method comprising the steps of:
- 5 not paying a rate of value added tax when charging via an account in the first account class; and
- paying a fixable rate of value added tax when charging via an account in the second account class.
- 10 2. A method for charging for services provided in a telecommunications network as claimed in claim 1, the method further comprising the step of paying a fixable rate of value added tax when filling an account in the first account class.
3. A method for charging for services provided in a telecommunications network as claimed in claim 1, the method further comprising the step of filling an
- 15 account in the first account class using a voucher.
4. A method for charging for services provided in a telecommunications network as claimed in claim 1, the method further comprising the step of filling an
- 20 account in the second account class using a debit procedure.
5. A method for charging for services provided in a telecommunications network as claimed in claim 1, the method further comprising the step of running the account management system by a payment service provider.
- 25 6. A method for charging for services provided in a telecommunications network as claimed in claim 5, wherein the payment service provider is a network operator of the telecommunications network.
- 30 7. An account management system for charging for services provided in a telecommunications network, comprising:
- at least one first account class for a service receiver; and

a second account class for a service receiver;

wherein the first account class may be filled upon payment of a fixable rate of value added tax, and accounts in the second account class may be filled without payment of a rate of value added tax.

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8. An account management system for charging for services provided in a telecommunications network as claimed in claim 7, wherein an account in the first account class may be filled using a voucher.

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9. The account management system for charging for services provided in a telecommunications network as claimed in claim 7, wherein an account in the second account class may be filled using a debit procedure.

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10. An account management system for charging for services provided in a telecommunications network as claimed in claim 7, wherein the account management system is used in an account administration system which further includes at least one account for a service provider.